

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1939.

PART III. STATE AND WASHINGTON OFFICE
PROCEDURE FOR DEPOSITING
COLLECTIONS AND REFUNDING
MONEY IN EXCESS OF THE
PENALTY.

Sec. 301 General instructions. - Part III of these instructions outlines the nature of certain forms, records, reports, accounts, and files of the State committee and Certifying Officer (the office of the Certifying Officer is referred to hereinafter as Washington Office) relating to the deposit of funds received by treasurers of county committees in connection with the marketing of cotton and the certification of refunds of the amounts received and deposited in excess of the penalties incurred as provided in Part VII of Cotton 307, Regulations Pertaining to Cotton Marketing Quotas for the 1939-1940 Marketing Year (hereinafter referred to as "the regulations"). The unit now established in the Washington Office and operating under the immediate supervision of an employee of the Examining Section, hereinafter referred to as the remittance clerk, shall receive the checks, drafts, and money orders in connection with the penalties for the purpose of examining, administratively endorsing, and scheduling the same for collection and deposit or for transfer to the credit of the proper funds and accounts. In addition, the remittance clerk shall examine vouchers and prepare schedules for the return of amounts received in excess of the penalties incurred. All forms referred to herein are cotton forms unless otherwise specified.

The State office shall receive the forms 359, 319, 319-A and the remittances from the respective counties, and after seeing that they are in proper form will transmit them to Frank L. Walston, Certifying Officer, Rm. 400, Old P. O. Bldg., Washington, D. C. Prior to transmittal of such forms and remittances, however, form 356 will be prepared in the same manner as indicated herein for the Washington Office. This form will constitute the sole State office record of transmittals and remittances with the exception of the copies of Standard form 1044-Revised and form ACP-24 forwarded to the State Office by the remittance clerk.

Sec. 302 Receipt of remittances. - (a) Time of remittance. The treasurer of the county committee will schedule on form 359 1/ and transmit to the State office 2/ on the day received, or not later than the morning of the succeeding day, all funds remitted to him in connection with the marketing of cotton. 3/ If the funds remitted to the treasurer of the county

- 1/ Each form mentioned herein is a "Cotton" form unless otherwise designated.
- 2/ See section 234(c), Part II of these instructions.
- 3/ See the first sentence of section 709 of the regulations.

committee are not so forwarded by him on the day received, or by the morning of the succeeding day (Sundays and legal holidays excluded), the State committee shall direct his attention to the delay and such further action shall be taken as may be necessary to secure the prompt remittance of the funds.

(b) Form of remittance. The funds remitted to the treasurer of the county committee may be in the form of cash or in the form of checks, drafts, or money orders made payable to the order of the Treasurer of the United States 4/, except that, in the case of funds tendered during the 1939-1940 marketing year to be held in escrow, the remittance must be in the form of a cashier's check or money order drawn payable to the order of the Treasurer of the United States. 5/ If the remittance to the treasurer of the county committee is in the form of a check, draft, or money order, it will be scheduled and transmitted directly without endorsement from the treasurer of the county committee to the State office. If the remittance to the treasurer of the county committee is in the form of cash, the treasurer of the county committee must purchase a postal money order in the amount thereof which shall then be scheduled and transmitted instead of the cash (the expense involved in the purchase of a money order by the treasurer will be paid from the association expense fund). 6/ In addition, the remittance may be in the form of a check drawn on the 1938-1939 Cotton Special Deposit Trust Account. 7/

(c) Examination of remittances. Every remittance shall be examined to determine that it may be negotiated by the Disbursing Officer. A remittance which is negotiable must be properly dated, drawn payable to the order of the "Treasurer of the United States" or in a manner to permit endorsement to that official, signed, and must show an exact agreement between the amount as expressed in figures and the written amount. If it is not negotiable, it will be returned (through the State office) to the treasurer of the county committee accompanied by a letter in which the reasons that the remittance is not negotiable are set forth and requesting that an acceptable remittance be secured. Any checks, drafts, or money orders drawn payable to "Agricultural Adjustment Administration", "Department of Agriculture", or in a similar impersonal manner may (if otherwise negotiable) be accepted. Checks, drafts, or money orders drawn payable to some person other than the Treasurer-

4/ See section 706(b) of the regulations.

5/ See section 707(c) of the regulations. In such cases the words "in payment of the penalty" will be deleted from form 319. Also see section 238(c), Part II of these instructions.

6/ See the second and third sentences of section 709 of the regulations and section 234(c) 11, Part II of these instructions.

7/ See item 27 of section 234 and sections 234(g) and 238(m), Part II of these instructions.

er of the United States must first be endorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein (or by the last endorsee) or by some person by him duly authorized through a power of attorney to endorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the endorsement which renders the instrument payable to the Treasurer of the United States, in cases where it is drawn payable to "Secretary of Agriculture" or to "Henry A. Wallace, Secretary of Agriculture" or to some other official, the remittance should be returned (through the State office) to the treasurer of the county committee with a request that he secure a check, draft, or money order drawn payable to the order of the Treasurer of the United States. No post dated remittance is acceptable.

(d) Receipt numbers for remittances. A receipt number for each remittance which may be negotiated shall be assigned by the remittance clerk. The receipt numbers shall begin with number one for the first remittance received for the 1939-1940 marketing year in connection with the marketing of cotton and continue thereafter in numerical sequence without regard to the county from which received. The receipt number shall be noted on form 319 or 319-A. 8/

(e) Administrative endorsement of remittances. All remittances which are negotiable shall, within the day received, be administratively endorsed by the remittance clerk for the purpose of identification by means of a rubber stamp reading as follows:

Pay to the Order of the Treasurer of the United States
Cotton Marketing Quotas,
East Central Division, A.A.A., U.S. Department of Agriculture

9/

(office)

(f) Examination of forms 319. Each remittance in connection with the marketing of cotton or to be held in escrow to secure payment of the penalty must be accompanied by the yellow copy of the receipt on form 319 issued by the treasurer of the county committee to the remitter 10/, except that in cases where the penalty was paid prior to the marketing of cotton the remittance will be accompanied by the salmon copy of form 319-A. 11/ The copies of all forms 319 received from a county shall be filed by the remittance clerk in a folder for each consecutive unit of 50 receipts in

8/ See item 8, paragraph (f) and item 10, paragraph (g) of this section.

9/ Insert the address of the State office, as for example, "Raleigh, North Carolina", or "Nashville, Tennessee."

10/ See paragraph (b) of this section and section 706(a) of the regulations and sections 234(c) and 234(b), Part II of these instructions.

11/ See section 705(c) of the regulations and section 234(c), Part II of these instructions.

numerical sequence. If any form 319 in the numerical sequence is not received, the treasurer of the county committee shall be requested (through the State office) to explain the disposition thereof. 12/ If the missing form 319 was mutilated or improperly prepared, the mutilated or improperly prepared yellow copy should be submitted to verify the explanation of the treasurer of the county committee. If the missing form 319 was destroyed, satisfactory proof thereof shall be required. Forms 319 shall be examined and audited as follows: 13/

1. The State and county code number must appear in the space provided.

2. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "(Name of remitter)" and "(Full mail address)".

3. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance. If it does not agree and the correct amount may be shown without affecting the entries in the schedule of the amounts received in connection with each farm, the correct amount shall be entered by the remittance clerk and the treasurer of the county committee notified (through the State Office) of the change. If the correction would conflict with the schedule of the amounts received in connection with the various farms, the treasurer of the county committee shall be notified of the error and requested to submit a correctly prepared form 319.

4. Either the words "as security for payment of the penalty" or the words "in payment of the penalty" must have been deleted. 14/ If not, the treasurer of the county committee shall be requested (through the State Office) to state which expression should be deleted.

5. The schedule of the amounts received in connection with each farm shall be examined to determine whether in any case there has been omitted either (i) the farm serial number, (ii) the serial number of form 313 or 315, (iii) the name of the producer, (iv) the number of pounds marketed subject to the penalty, or (v) the amount of the penalty. If any of the entries has been omitted, the treasurer of the county committee shall be requested (through the State Office) to furnish the missing information and the copy of form 319 shall then be corrected accordingly. The sum of the entries in the column headed "Amount" must agree with the amount of the remittance. 15/

12/ See section 203, Part II of these instructions.

13/ See section 234(b) of these instructions.

14/ See sections 234(b) 4 and 238(c), Part II of these instructions.

15/ See item 3 of this paragraph and item 12 of section 303(b) of these instructions.

6. In the columns headed "Date", "Drawer", and "Amount" the remittance must be properly described. 16/ If the description is not correct and there is no doubt that the receipt relates to the remittance, the description shall be corrected by the remittance clerk and the treasurer of the county committee shall then be advised (through the State office) of the change.

7. The receipt must be properly executed by the treasurer of the county committee.

8. The receipt number assigned to the remittance 17/ shall be entered by the remittance clerk above the title of form 319.

(g) Examination of forms 319-A. In each case where the penalty was paid by the producer who would be liable therefor prior to the marketing of his cotton the remittance will be accompanied by the salmon copy of form 319-A issued by the treasurer of the county committee to the remitter. 18/ The copies of all forms 319-A received from a county shall be filed by the remittance clerk in the folder for each consecutive unit of 50 receipts in numerical sequence. If any form 319-A in the numerical sequence is not received, the treasurer of the county committee shall be requested to explain the disposition thereof. 19/ If the missing form 319-A was mutilated or improperly prepared, the mutilated or improperly prepared salmon copy should be submitted to verify the explanation of the treasurer of the county committee. If the missing form 319-A was destroyed, satisfactory proof thereof shall be required. Form 319-A shall be examined and audited as follows:

1. A single receipt shall not cover more than one bale.

2. The marketing card serial number and the State and county code number must be shown in the spaces provided.

3. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "(Name of producer)" and "(Full mail address)".

4. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance, or the sum of such entries on all forms 319-A accompanying a remittance must agree with the amount thereof.

5. The net weight of the bale must appear following the words "one bale containing".

16/ See items 11 and 12 of section 234(b), Part II of these instructions.

17/ See paragraph (d) of this section.

18/ See section 705(c) of the regulations and section 234(e), Part II of these instructions.

19/ See section 203, Part II of these instructions.

6. The gin bale number or mark must appear following the words "or mark".

7. The farm serial number must appear following the words "serial No."

8. The entry after the dollar mark above the word "Amount" must agree with the amount of the remittance, or the sum of such entries on all forms 319-A accompanying a remittance must agree with the amount thereof.

9. The receipt must be properly executed by the treasurer of the county committee and the producer.

10. The receipt number assigned to the remittance 20/ shall be entered by the remittance clerk above the title of form 319-A.

(h) Examination of forms 359. The remittance and receipts on forms 319 and 319-A will be transmitted to the State office (and transmitted by the State Office to the Washington Office) accompanied by the original and first carbon copy (the yellow copy) of form 359. 21/ Form 359 shall be examined, audited, distributed, and dealt with as follows:

1. The date on which it was received in the State office must be stamped on the original and copy thereof. The date on which it was received in the Washington office must be stamped on the original and copy thereof.

2. The transmittal number, beginning with number one for the first schedule from each county and continuing thereafter in numerical sequence for each subsequent schedule form in the county, must appear in the space provided. If the transmittal number is not shown or is not in numerical sequence, it shall be inserted or corrected and the treasurer of the county committee notified (through the State office) of the change.

3. The State and county code number, the sheet number and total number of sheets, and the marketing year must be shown in the spaces provided.

4. Part I must be properly executed by the treasurer of the county committee.

5. Part III must be examined to determine that each form 319 or 319-A is correctly described therein and that the total amount thereof is correctly shown. If the description of forms

20/ See paragraph (d) of this section.

21/ See sections 234(c), 234(e), and 238(c), Part II of these instructions.

319 and 319-A is not correct or if the total of the schedule is incorrect, the necessary corrections in form 359 shall be made and the treasurer of the county committee notified (through the State office) of the change.

6. The transmittal number of form 359, preceded by the words "Transmittal No.", shall be entered above the title of each form 319 and 319-A accompanying it.

7. After the remittances have been scheduled for collection,^{22/} the schedule number of Standard Form No. 1044, Revised, ^{23/} and the period ^{24/} shall be entered in the spaces provided on the original and copy and the remittance clerk shall sign the original and copy and enter the date of his signature and his title.

8. The original form 359 shall then be returned (through the State office) to the treasurer of the county committee as a receipt for the remittances.

9. The copy of form 359 shall be filed in numerical order in a folder for the county.

(i) Transfer from the 1938-1939 Cotton Special Deposit Trust Account. Where funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account to the 1939-1940 special deposit account ^{25/} under any of the conditions enumerated in item 27 of section 234, Part II of these instructions, the treasurer of the county committee will draw a check payable to the order of the Treasurer of the United States against the 1938-1939 Cotton Special Deposit Trust Account in the amount to be transferred. The check will not be accompanied by a receipt on either form 319 or 319-A and will be scheduled on a separate form 359 which shall be audited, distributed, and dealt with as outlined in paragraph (h) of this section with the following exceptions:

1. The legend "1938-Transfer" must be entered in column 1 thereof if the funds are not transferred to be held in escrow.

2. The legend "1938-Escrow" must be entered in column 1 thereof if the funds are transferred to be held in escrow.

3. The 1939 farm serial number in connection with which the funds are to be deposited must be entered in column 2 thereof.

4. The amount transferred must be entered in column 3.

^{22/} See section 303(b) of these instructions.

^{23/} See item 2 of section 303(b) of these instructions.

^{24/} See item 8 of section 303(b) of these instructions.

^{25/} See section 234(g) and 238(m), Part II of these instructions.

5. A statement in full of all facts in connection with the transfer must be attached thereto.

Sec. 303 Deposit of funds.- (a) Special deposit account. All funds received in connection with cotton marketing quotas for the 1939-1940 marketing year will be deposited to the credit of a special deposit account with the Treasurer of the United States in the name of the Chief Disbursing Officer of the Treasury Department (herein referred to as "special deposit account") designated by the following symbol number and title: 26/ "66.2-200-Suspense, Collections, A.A.A. Marketing Quotas". The remittances will be scheduled for collection to the credit of the special deposit account and transmitted to the Disbursing Officer of the Treasury Department. All remittances shall be disposed of within one day after the receipt thereof.

(b) Preparation of schedules of collections. All remittances which may be accepted shall be scheduled for collection and deposit by preparing an original and seven copies of Standard Form No. 1044, Revised, as follows:

1. Enter the State and county code number followed by the transmittal number of form 359 in the heading above the title. Do not include in one schedule of collections the remittances received from more than one county.

2. Enter the schedule of collections number which shall be number one, preceded by the word "Cotton", for the first schedule and continue thereafter in numerical sequence for all items in connection with the 1939-1940 marketing year without regard to fiscal years or the county from which received. This number must be entered on each sheet of the schedule. 27/

3. Enter the sheet number, which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of more than one sheet.

4. Enter the word "Agriculture" over the words "(Department or Establishment)".

5. Enter the letters "A.A.A." followed by the name of the State in which the State office is located and the words "Comptroller's Office" over the words "(Bureau or Office)".

6. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".

7. Enter "Washington, D. C." after the word "at".

8. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period". 27/

26/ See section 709 of the regulations.

27/ Also see item 7 of section 302 (h) of these instructions.

9. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D. O. Symbol No."

10. Enter the date the remittance was received in the State office in the column headed "Date Received".

11. Enter the receipt number 28/ in the column headed "Receipt Number".

12. Enter in the column headed "Name of Remitter" the name and address of the bank or firm or person on which the check or draft was drawn or, in the case of a postal money order, the letters "USPMO" followed by the name of the issuing post office. Enter directly beneath the name and address of the bank or firm or person the date and serial number of the remittance. Enter directly beneath the date and serial number of the remittance the name and address of the remitter as shown on form 319 29/ or 319-A 30/.

13. In the column headed "Detail Description of Purpose For Which Collections Were Received" enter the words "Marketing quotas for cotton for the marketing year 1939-1940". Immediately thereafter enter the words "Form 319 No." or "Form 319-A No." followed by the printed serial number of form 319 or 319-A, as the case may be. Directly beneath the description of form 319 or 319-A enter the farm serial number and amount for each farm covered by the remittance, 31/ as for example, as follows:

Farm Serial No.	Amount
1	\$10.00
5	21.30
50	65.00

14. The amount of the remittance should be entered in the column headed "Amount". The sum of the amounts entered in the column headed "Detail Description Of Purpose For Which Collections Were Received" as provided in item 13 above must agree with the amount of the remittance.

15. In the column headed "Fund To Be Credited" enter the symbol and title of the special deposit account as follows: "Special Deposits, 03.37-66.2-200-Suspense, Collections, A.A.A., Marketing Quotas". It is not necessary to enter the symbol and title for each remittance listed in the schedule.

28/ See section 302(d) of these instructions.

29/ See item 2 of section 302(f) of these instructions.

30/ See item 3 of section 302(g) of these instructions.

31/ See item 5 of section 302(f) and items 7 and 8 of section 302(g) of these instructions.

16. After the word "Total" in the fifth column of the last sheet of the schedule enter the total amount of the remittances covered thereby.

17. The date the schedule is forwarded to the Disbursing Officer and the signature and title of the certifying officer shall be entered in the lower right corner (the lower left corner is for the use of the Disbursing Officer) of the last sheet of the schedule.

18. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets shall be firmly stapled together.

(c) Distribution of schedules of collections. Standard Form No. 1044, Revised, should be distributed as follows:

1. Forward the original and three copies to the Disbursing Office. One of these copies must be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

2. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

3. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

4. File two copies in the pending file.

5. The Disbursing Office will return one copy, together with a certificate of deposit, to the Washington office.

6. Transcribe the information shown in the lower left corner of the copy returned from the Disbursing Office upon the two file copies after verifying the collection of the scheduled items.

7. Forward one copy of the schedule showing the information transcribed thereon in accordance with item 6 above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C. Forward one copy of the schedule showing the information transcribed thereon in accordance with item 6 above to the State office.

8. The copy returned from the Disbursing Officer, together with the certificate of deposit, shall be retained in the Remittance Unit and filed by schedule numbers.

Sec. 304. Uncollectible remittances.-(a) Schedule of uncollectible checks. An uncollectible check or draft, that is, one which is not honored upon presentment for payment or one which is not honored at par, will be returned by the Disbursing Office

to the Washington office accompanied by three copies of Standard Form No. 1044, Revised, with the title thereof altered to read "Schedule of Uncollectible Checks". The remittance clerk and the certifying officer should immediately sign one copy to indicate the receipt of the checks described therein and return such copy to the Disbursing Officer. One copy thereof, retained by the remittance clerk, shall be attached to the schedule of collections to which it relates, and the other copy should be sent to the State Office. The total of the schedule of collections should be lined out and the original total of the schedule minus the total amount of the uncollectible remittances should be entered in lieu thereof and the entry initialed and dated by the remittance clerk. Enter the words "See attached schedule" opposite the entry for the uncollectible remittance on the schedule of collections.

(b) Preparation of debit vouchers for uncollectible remittances. When an uncollectible check or draft is returned from the Disbursing Office, the remittance clerk shall prepare an original and three copies of Form ACP-24 as follows:

1. After the word "To" enter the name of the office to which the particular copy, or copies, are to be forwarded. Copies are to be forwarded to the following offices:

a. Two copies to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

b. One copy to be retained in the Remittance Unit and filed numerically.

c. One copy to be forwarded to the State Office.

2. After the word "No." appearing in the upper right corner enter the debit voucher number which shall begin with number one, preceded by the word "Cotton", for the first Form ACP-24 and continue thereafter in numerical sequence for all remittances in connection with marketing quotas for the 1939-1940 marketing year without regard to the county from which the remittance was received.

3. After the word "Date" appearing in the upper right corner, enter the current date.

4. After the word "From" enter the name of the State and after the words "State Office" enter the word "East Central".

5. Enter the description of the uncollectible item in the manner indicated. If more than two items listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks

entered on the reverse side of Form ACP-24. The reasons for the return of each check or draft will be taken from the Standard Form No. 1044, Revised, as altered to be a schedule of uncollectible checks.

6. Enter the "Schedule No." and date "Forwarded" from the Standard Form No. 1044, Revised, upon which the check was scheduled for collection.

7. After the word "Symbol", enter the symbol and title of the special deposit account.

8. After the word "Amount" enter the total amount of the checks or drafts returned as uncollectible.

9. After the words "Deleted from above schedule, which has been reduced in total from" enter the total amount of the remittances scheduled on Standard Form No. 1044, Revised, upon which the check or draft was scheduled for collection.

10. In the blank space between the word "to" and the words "by the Division of Disbursement, Treasury Department", enter the result obtained by subtracting from the total amount of the schedule of collections in which the uncollectible items were included the amount of the uncollectible items.

11. Beneath the printed matter on Form ACP-24 enter the statement "An acceptable remittance is being secured."

12. The remittance clerk shall initial and the certifying officer shall sign each copy of Form ACP-24.

13. Form ACP-24 shall be forwarded to the offices as indicated in item 1 of this paragraph.

(c) Cancellation of receipts. The word "Uncollectible" shall be entered opposite the entry for the uncollectible item on form 359 and the total of the original form 359 shall be lined out and the original total thereof less the total amount of the uncollectible items shall be entered in lieu thereof and the entry initialed and dated by the Treasurer of the county committee. The word "Uncollectible" shall be written across the face of form 319 or 319-A.

(d) Securing an acceptable remittance. Each uncollectible check or draft shall be returned (through the State Office) to the treasurer of the county committee from whom it was received, together with a letter explaining the reasons therefor and requesting the treasurer to secure an acceptable remittance in the amount thereof. ^{32/}

If a reply from the treasurer of the county committee is not received within a reasonable time, or if a reply indicating that the remitter will not furnish an acceptable remittance, the State committee shall attempt to secure an acceptable remittance to replace the uncollectible one.

(c) Scheduling a remittance tendered to replace an uncollectible one. A remittance replacing one previously returned as being uncollectible shall be examined as provided in section 302 of these instructions and listed on a new schedule of collections as provided in section 303 with the exception that a notation shall be made in the body of the new Standard Form No. 1044, Revised, that the remittance represents the recovery of the amount of the uncollectible check or draft previously scheduled under Receipt No. _____, Schedule No. _____, Form ACP-24, No. _____. 33/

Sec. 305 Record of receipts and disbursements.- (a) Initial preparation of form 356. A record on form 356 shall be established for each county from which funds are received in connection with marketing quotas for the 1939-1940 marketing year. The State and county code number, the sheet number and total number of sheets, the name of the treasurer of the county committee, the name of the county, and the name of the State shall be entered thereon in the spaces provided.

(b) Record of funds received to be held in escrow. Where funds are received to be held in escrow, the words "in payment of the penalty" will be deleted from form 319 34/ or the words "1938-Escrow" will appear in the column 1 of form 359. 35/ Funds received shall be recorded in Part I of form 356 as follows:

1. In column (1) enter the date on which the funds were received as indicated on form 359.

2. In column (2) enter the printed serial number of the form 319. If the funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account, enter the words "1938-Escrow" in column (2).

3. In column (3) enter the serial number of the farm as shown on form 319 or in column 2 of form 359.

4. In column (4) enter the amount of the funds received for each farm as shown on form 319.

5. In column (5) enter the transmittal number of form 359 on which the funds were transmitted to the State office followed by the schedule number of Standard Form No. 1044, Revised, as for example: "2 - 44".

33/ Also see section 234(f), Part II of these instructions.

34/ See section 238(c), Part II of these instructions.

35/ See section 238(m), Part II of these instructions.

6. If the checks or drafts are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part I of form 356 shall be made in columns (1) through (5). 36/

7. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

(c) Record of other collections. Where funds are received which are not to be held in escrow, the words "as security for payment of the penalty" will be deleted from form 319, 37/ or the remittance will be accompanied by form 319-A, 38/ or the words "1938-Transfer" will appear in column 1 of form 359. 39/ Funds so received shall be recorded in Part II of form 356 as follows:

1. In column (10) enter the date on which the funds were received as indicated by the date on form 359.

2. Make no entry in column (11).

3. In column (12) enter the printed serial number of form 319 or 319-A. If the funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account, enter the words "1938-Transfer" in column (12).

4. In column (13) enter the farm serial number of each farm as shown on form 319 or 319-A or in column 2 of form 359.

5. In column (14) enter on separate, consecutive lines the amount of the funds received for each farm.

6. In column (15) enter the transmittal number of form 359 on which the funds were transmitted followed by the schedule number of Standard Form No. 1044, Revised, as for example: "2-44".

7. If the checks or drafts received are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part II of form 356 shall be made in columns (10) through (15) of Part II of form 356.

8. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

36/ Also see section 304 of these instructions.

37/ See section 234(b), Part II of these instructions.

38/ See section 234(c), Part II of these instructions.

39/ See section 234(g), Part II of these instructions.

UNITED STATES DEPARTMENT OF AGRICULTURE

Agricultural Adjustment Administration

INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1939

PART III. STATE OFFICE PROCEDURE FOR
DEPOSITING COLLECTIONS AND
REFUNDING MONEY IN EXCESS OF
THE PENALTYC O N T E N T S

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Sec. 301 General instructions. - Part III of these instructions outlines the nature of certain forms, records, reports, accounts, and files of the State committee relating to the deposit of funds received by treasurers of county committees in connection with the marketing of cotton and the certification of refunds of the amounts received and deposited in excess of the penalties incurred as provided in Part VII of Cotton 307, Regulations Pertaining to Cotton Marketing Quotas for the 1939-1940 Marketing Year (hereinafter referred to as "the regulations"). There shall be established a Remittance Unit, in keeping with the requirements of each State office, under the immediate supervision of an employee, herein referred to as the remittance clerk, who shall receive the checks, drafts, and money orders in connection with the penalties for the purpose of examining, administratively endorsing, and scheduling the same for collection and deposit or for transfer to the credit of the proper funds and accounts. In addition, the remittance clerk shall examine vouchers and prepare schedules for the return of amounts received in excess of the penalties incurred.

Sec. 302 Receipt of remittances. - (a) Time of remittance. The treasurer of the county committee will schedule on form 359 ^{1/} and transmit to the State office ^{2/} on the day received, or not later than the morning of the succeeding day, all funds remitted to him in connection with the marketing of cotton. ^{3/} If the funds remitted to the treasurer of the county committee are not so forwarded by him on the day received, or by the morning of the succeeding day (Sundays and legal holidays excluded), the secretary of the State committee shall direct his attention to the delay and such further action shall be taken as may be necessary to secure the prompt remittance of the funds.

(b) Form of remittance. The funds remitted to the treasurer of the county committee may be in the form of cash or in the form of checks, drafts, or money orders made payable to the order of the Treasurer of the United States ^{4/}, except that, in the case of funds tendered during the 1939-1940 marketing year to be held in escrow, the remittance must be in the form of a cashier's check or money order drawn payable to the order of the Treasurer of the United States. ^{5/} If the remittance to the treasurer of the county committee is in the form of a check, draft, or money order, it will be transmitted directly without endorsement from the treasurer of the county committee to the State office. If the remittance to the treasurer of the county committee is in the form of cash, the treasurer of the county committee must purchase a postal money order in the amount thereof which shall then be scheduled for transmittal instead of the

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- ^{1/} Each form mentioned herein is a "Cotton" form unless otherwise designated.
 - ^{2/} See section 234(c), Part II of these instructions.
 - ^{3/} See the first sentence of section 709 of the regulations.
 - ^{4/} See section 706 (b) of the regulations.
 - ^{5/} See section 707(c) of the regulations. In such cases the words "in payment of the penalty" will be deleted from form 319. Also see section 238 (c), Part II of these instructions.

cash.^{6/} In addition, the remittance may be in the form of a check drawn on the 1938-1939 Cotton Special Deposit Trust Account.^{7/}

(c) Examination of remittances. Every remittance shall be examined to determine that it may be negotiated by the Disbursing Officer. A remittance which is negotiable must be properly dated, drawn payable to the order of the "Treasurer of the United States" or in a manner to permit endorsement to that official, signed, and must show an exact agreement between the amount as expressed in figures and the written amount. If it is not negotiable, it should be returned to the treasurer of the county committee accompanied by a letter in which the reasons that the remittance is not negotiable are set forth and requesting that an acceptable remittance be secured. Any checks, drafts, or money orders drawn payable to "Agricultural Adjustment Administration", "Department of Agriculture", or in a similar impersonal manner may (if otherwise negotiable) be accepted. Checks, drafts, or money orders drawn payable to some person other than the Treasurer of the United States must first be endorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein (or by the last endorsee) or by some person by him duly authorized through a power of attorney to endorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the endorsement which renders the instrument payable to the Treasurer of the United States, in cases where it is drawn payable to "Secretary of Agriculture" or to "Henry A. Wallace, Secretary of Agriculture" or to some other official not located in the State or county office, the remittance should be returned to the treasurer of the county committee with a request that he secure a check, draft, or money order drawn payable to the order of the Treasurer of the United States.

(d) Receipt numbers for remittances. A receipt number for each remittance which may be negotiated shall be assigned by the remittance clerk. The receipt numbers shall begin with number one for the first remittance received for the 1939-1940 marketing year in connection with the marketing of cotton and continue thereafter in numerical sequence without regard to the county from which received. The receipt number shall be noted on form 319 or 319-A.^{8/}

(e) Administrative endorsement of remittances. All remittances which are negotiable shall, within the day received, be administratively endorsed for the purpose of identification by means of a rubber stamp reading as follows:

Pay to the order of the Treasurer of the United States,
Cotton Marketing Quotas,

Southern^{9/} Division, A.A.A., U. S. Department of Agriculture

10/

(office)

^{6/} See the second and third sentences of section 709 of the regulations and section 234(c) 11, Part II of these instructions.
^{7/} See item 27 of section 224 and sections 234(g) and 238(m), Part II of these instructions.
^{8/} See item 8, paragraph (f) and item 10, paragraph (g) of this section.
^{9/} Or Western, or North Central, as the case may be.
^{10/} Insert the address of the State office, as for example, "Athens, Georgia", or "College Station, Texas".

(f) Examination of forms 319. Each remittance in connection with the marketing of cotton or to be held in escrow to secure payment of the penalty must be accompanied by the yellow copy of the receipt on form 319 issued by the treasurer of the county committee to the remitter 11/, except that in cases where the penalty was paid prior to the marketing of cotton the remittance will be accompanied by the salmon copy of form 319-A.12/ The copies of all forms 319 received from a county shall be filed by the remittance clerk in a folder for each consecutive unit of 50 receipts in numerical sequence. If any form 319 in the numerical sequence is not received, the treasurer of the county committee shall be requested to explain the disposition thereof.13/ If the missing form 319 was mutilated or improperly prepared, the mutilated or improperly prepared yellow copy should be submitted to verify the explanation of the treasurer of the county committee. If the missing form 319 was destroyed, satisfactory proof thereof shall be required. Forms 319 shall be examined and audited as follows:14/

1. The State and county code number must appear in the space provided.

2. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "(Name of remitter)" and "(Full mail address)".

3. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance. If it does not agree and the correct amount may be shown without affecting the entries in the schedule of the amounts received in connection with each farm, the correct amount shall be entered by the remittance clerk and the treasurer of the county committee notified of the change. If the correction would conflict with the schedule of the amounts received in connection with the various farms, the treasurer of the county committee shall be notified of the error and requested to submit a correctly prepared form 319.

4. Either the words "as security for payment of the penalty" or the words "in payment of the penalty" must have been deleted.15/ If not, the treasurer of the county committee shall be requested to state which expression should be deleted.

11/ See paragraph (b) of this section and section 706(a) of the regulations and sections 234(a) and 234(b), Part II of these instructions.

12/ See section 705(c) of the regulations and section 234(e), Part II of these instructions.

13/ See section 203, Part II of these instructions.

14/ See section 234(b) of these instructions.

15/ See sections 234(b) 4 and 238(c), Part II of these instructions.

5. The schedule of the amounts received in connection with each farm shall be examined to determine whether in any case there has been omitted either (i) the farm serial number, (ii) the serial number of form 313 or 315, (iii) the name of the producer, (iv) the number of pounds marketed subject to the penalty, or (v) the amount of the penalty. If any of the entries has been omitted, the treasurer of the county committee shall be requested to furnish the missing information and the copy of form 319 shall then be corrected accordingly. The sum of the entries in the column headed "Amount" must agree with the amount of the remittance.^{16/}

6. In the columns headed "Date", "Drawer", and "Amount" the remittance must be properly described.^{17/} If the description is not correct and there is no doubt that the receipt relates to the remittance, the description shall be corrected by the remittance clerk and the treasurer of the county committee shall then be advised of the change.

7. The receipt must be properly executed by the treasurer of the county committee.

8. The receipt number assigned to the remittance ^{18/} shall be entered by the remittance clerk above the title of form 319.

(g) Examination of forms 319-A. In each case where the penalty was paid by the producer who would be liable therefor prior to the marketing of his cotton the remittance will be accompanied by the salmon copy of form 319-A issued by the treasurer of the county committee to the remitter.^{19/} The copies of all forms 319-A received from a county shall be filed by the remittance clerk in a folder for each consecutive unit of 50 receipts in numerical sequence. If any form 319-A in the numerical sequence is not received, the treasurer of the county committee shall be requested to explain the disposition thereof.^{20/} If the missing form 319-A was mutilated or improperly prepared, the mutilated or improperly prepared salmon copy should be submitted to verify the explanation of the treasurer of the county committee. If the missing form 319-A was destroyed, satisfactory proof thereof shall be required. Form 319-A shall be examined and audited as follows:

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- ^{16/} See item 3 of this paragraph and item 12 of section 303(b) of these instructions.
- ^{17/} See items 11 and 12 of section 234(b), Part II of these instructions.
- ^{18/} See paragraph (d) of this section.
- ^{19/} See section 705(c) of the regulations and section 234(e), Part II of these instructions.
- ^{20/} See section 203, Part II of these instructions.

1. A single receipt shall not cover more than one bale although there may be several receipts for a single remittance.

2. The marketing card serial number and the State and county code number must be shown in the spaces provided.

3. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "(Name of producer)" and "(Full mail address)".

4. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance, or the sum of such entries on all forms 319-A accompanying a remittance must agree with the amount thereof.

5. The net weight of the bale must appear following the words "one bale containing".

6. The gin bale number or mark must appear following the words "or mark".

7. The farm serial number must appear following the words "serial No.".

8. The entry after the dollar mark above the word "(Amount)" must agree with the amount of the remittance, or the sum of such entries on all forms 319-A accompanying a remittance must agree with the amount thereof.

9. The receipt must be properly executed by the treasurer of the county committee and the producer.

10. The receipt number assigned to the remittance 21/ shall be entered by the remittance clerk above the title of form 319-A.

(h) Examination of forms 359. The remittances and receipts on forms 319 and 319-A will be transmitted to the State office accompanied by the original and first carbon copy (the yellow copy) of form 359. 22/ Form 359 shall be examined, audited, distributed, and dealt with as follows:

1. The date on which it was received in the State office must be stamped on the original and copy thereof.

2. The transmittal number, beginning with number one for the first schedule from each county and continuing thereafter in numerical sequence for each subsequent schedule form in the county, must appear in the space provided. If the transmittal

21/ See paragraph (d) of this section.

22/ See sections 234(c), 234(e), and 238(c), Part II of these instructions.

number is not shown or is not in numerical sequence, it shall be inserted or corrected and the treasurer of the county committee notified of the change.

3. The State and county code number, the sheet number and total number of sheets, and the marketing year must be shown in the spaces provided.

4. Part I must be properly executed by the treasurer of the county committee.

5. Part III must be examined to determine that each form 319 or 319-A is correctly described therein and that the total amount thereof is correctly shown. If the description of forms 319 and 319-A is not correct or if the total of the schedule is incorrect, the necessary corrections in form 359 shall be made and the treasurer of the county committee notified of the change.

6. The transmittal number of form 359, preceded by the words "Transmittal No.", shall be entered above the title of each form 319 and 319-A accompanying it.

7. After the remittances have been scheduled for collection,^{23/} the schedule number of Standard Form No. 1044, Revised, ^{24/} and the period ^{25/} shall be entered in the spaces provided on the original and copy and the remittance clerk shall sign the original and copy and enter the date of his signature and his title.

8. The original form 359 shall then be returned to the treasurer of the county committee as a receipt for the remittances.

9. The copy of form 359 shall be filed in numerical order in a folder for the county.

(i) Transfer from the 1938-1939 Cotton Special Deposit Trust Account. Where funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account to the 1939-1940 special deposit account ^{26/} under any of the conditions enumerated in item 27 of section 224, Part II of these instructions, the treasurer of the county committee will draw a check payable to the order of the Treasurer of the United States against the 1938-1939 Cotton Special Deposit Trust Account in the amount to be transferred.

^{23/} See section 303(b) of these instructions.

^{24/} See item 2 of section 303(b) of these instructions.

^{25/} See item 8 of section 303(b) of these instructions.

^{26/} See section 234(g) and 238(n), Part II of these instructions.

The check will not be accompanied by a receipt on either form 319 or 319-A and will be scheduled on a separate form 359 which shall be audited, distributed, and dealt with as outlined in paragraph (h) of this section with the following exceptions:

1. The legend "1938-Transfer" must be entered in column 1 thereof if the funds are not transferred to be held in escrow.
2. The legend "1938-Escrow" must be entered in column 1 thereof if the funds are transferred to be held in escrow.
3. The 1939 farm serial number in connection with which the funds are to be deposited must be entered in column 2 thereof.
4. The amount transferred must be entered in column 3.
5. A statement in full of all facts in connection with the transfer must be attached thereto.

Sec. 303 Deposit of funds.- (a) Special deposit account. All funds received in connection with cotton marketing quotas for the 1939-1940 marketing year will be deposited to the credit of a special deposit account with the Treasurer of the United States in the name of the Chief Disbursing Officer of the Treasury Department (herein referred to as "special deposit account") designated by the following symbol number and title:^{27/} "66.2-200-Suspense, Collections, A.A.A. Marketing Quotas". The remittances will be scheduled for collection to the credit of the special deposit account and transmitted to the Regional Disbursing Officer of the Treasury Department who acts for the State office in connection with payments and collections under the agricultural conservation programs. All remittances shall be disposed of within one day after the receipt thereof.

(b) Preparation of schedules of collections. All remittances which may be accepted shall be scheduled for collection and deposit by preparing an original and six copies of Standard Form No. 1044, Revised, as follows:

1. Enter the State and county code number followed by the transmittal number of form 359 in the heading above the title. Do not include in one schedule of collections the remittances received from more than one county.

2. Enter the schedule number which shall be number one, preceded by the word "Cotton", for the first schedule and continue thereafter in numerical sequence for all items in connection with the 1939-1940 marketing year without regard to fiscal years or the county from which received. This number must be entered on each sheet of the schedule.^{28/}

^{27/} See section 709 of the regulations.

^{28/} Also see item 7 of section 302(h) of these instructions.

5. Enter the sheet number which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of more than one sheet.

4. Enter the word "Agriculture" over the words "(Department or Establishment)".

5. Enter the letters "A.A.A." followed by the name of the State in which the State office is located and the words "State Office" over the words "(Bureau or Office)".

6. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".

7. Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at".

8. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period".^{28/}

9. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D.O. Symbol No."

10. Enter the date the remittance was received in the State office in the column headed "Date Received".

11. Enter the receipt number^{29/} in the column headed "Receipt Number".

12. Enter in the column headed "Name of Remitter" the name and address of the bank or firm or person on which the check or draft was drawn or, in the case of a postal money order, the letters "USPMO" followed by the name of the issuing post office. Enter directly beneath the name and address of the bank or firm or person the date and serial number of the remittance. Enter directly beneath the date and serial number of the remittance the name and address of the remitter as shown on form 319^{30/} or 319-A^{31/}.

^{28/} Also see item 7 of section 302(h) of these instructions.

^{29/} See section 302(d) of these instructions.

^{30/} See item 2 of section 302(f) of these instructions.

^{31/} See item 3 of section 302(g) of these instructions.

13. In the column headed "Detail Description of Purpose For Which Collections Were Received" enter the words "Marketing quotas for cotton for the marketing year 1939-1940". Immediately thereafter enter the words "Form 319 No." or "Form 319-A No." followed by the printed serial number of form 319 or 319-A, as the case may be. Directly beneath the description of form 319 or 319-A enter the farm serial number and amount for each farm covered by the remittance^{32/}, as for example, as follows:

<u>Farm</u> <u>Serial No.</u>	<u>Amount</u>
1	\$10.00
5	21.30
50	65.00

14. The amount of the remittance should be entered in the column headed "Amount". The sum of the amounts entered in the column headed "Detail Description Of Purpose For Which Collections Were Received" as provided in item 13 above must agree with the amount of the remittance.

15. In the column headed "Fund To Be Credited" enter the symbol and title of the special deposit account as follows: "Special Deposits, 03.37-66.2-200-Suspense, Collections, A.A.A., Marketing Quotas". It is not necessary to enter the symbol and title for each remittance listed in the schedule.

16. After the word "Total" in the fifth column of the last sheet of the schedule enter the total amount of the remittances covered thereby.

17. The date the schedule is forwarded to the Disbursing Officer and the signature and title of the certifying officer shall be entered in the lower right corner (the lower left corner is for the use of the Disbursing Officer) of the last sheet of the schedule.

18. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets shall be firmly stapled together.

(c) Distribution of schedules of collections. Standard Form No. 1044, Revised, should be distributed as follows:

32/ See item 5 of section 302(f) and items 7 and 8 of section 302(g) of these instructions.

1. Forward the original and three copies to the Disbursing Office. One of these copies must be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

2. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

3. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

4. File one copy in the pending file.

5. The Disbursing Office will return one copy, together with a certificate of deposit, to the State office.

6. Transcribe the information shown in the lower left corner of the copy returned from the Disbursing Office upon the file copy after verifying the collection of the scheduled items.

7. Forward one copy of the schedule showing the information transcribed thereon in accordance with item 6 above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

8. The copy returned from the Disbursing Officer, together with the certificate of deposit, shall be retained in the Remittance Unit and filed by schedule numbers.

Sec. 304 Uncollectible remittances.- (a) Schedule of uncollectible checks. An uncollectible check or draft, that is, one which is not honored upon presentment for payment or one which is not honored at par, will be returned by the Disbursing Office to the State office accompanied by two copies of Standard Form No. 1044, Revised, with the title thereof altered to read "Schedule of Uncollectible Checks". The remittance clerk and the certifying officer should immediately sign one copy to indicate the receipt of the checks described therein and return the copy to the Disbursing Officer. The copy thereof retained by the remittance clerk shall be attached to the schedule of collections to which it relates. The total of the schedule of collections should be lined out and the original total of the schedule minus the total amount of the uncollectible remittances should be entered in lieu thereof and the entry initialed and dated by the remittance clerk. Enter the words "See attached schedule" opposite the entry for the uncollectible remittance on the schedule of collections.

(b) Preparation of debit vouchers for uncollectible remittances. When an uncollectible check or draft is returned from the Disbursing Office, the remittance clerk shall prepare an original and two copies of Form ACP-24 as follows:

1. After the word "To" enter the name of the office to which the particular copy, or copies are to be forwarded. Copies are to be forwarded to the following offices:

a. Two copies to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

b. One copy to be retained in the Remittance Unit and filed numerically.

2. After the word "No." appearing in the upper right corner enter the debit voucher number, which shall begin with number one, preceded by the word "Cotton", for the first Form ACP-24 and continue thereafter in numerical sequence for all remittances in connection with marketing quotas for the 1939-1940 marketing year without regard to the county from which the remittance was received.

3. After the word "Date" appearing in the upper right corner, enter the current date.

4. After the word "From" enter the name of the State and after the words "State Office" enter the word "Southern", "Western", or "North Central", as the case may be.

5. Enter the description of the uncollectible item in the manner indicated. If more than two items listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks entered on the reverse side of Form ACP-24. The reasons for the return of each check or draft will be taken from the Standard Form No. 1044, Revised, as altered to be a schedule of uncollectible checks.

6. Enter the "Schedule No." and date "Forwarded" from the Standard Form No. 1044, Revised, upon which the check was scheduled for collection.

7. After the word "Symbol", enter the symbol and title of the special deposit account.

8. After the word "Amount" enter the total amount of the checks or drafts returned as uncollectible.

9. After the words "Deleted from above schedule, which has been reduced in total from" enter the total amount of the remittances scheduled on Standard Form No. 1044, Revised, upon which the check or draft was scheduled for collection.

10. In the blank space between the word "to" and the words "by the Division of Disbursement, Treasury Department", enter the result obtained by subtracting from the total amount of the schedule of collections in which the uncollectible items were included the amount of the uncollectible items.

11. Beneath the printed matter on Form ACP-24 enter the statement "An acceptable remittance is to be secured."

12. The remittance clerk shall initial and the certifying officer shall sign each copy of Form ACP-24.

13. Form ACP-24 shall be forwarded to the offices as indicated in item 1 of this paragraph.

(c) Cancellation of receipts. The word "Uncollectible" shall be entered opposite the entry for the uncollectible item on form 359 and the total of the original form 359 shall be lined out and the original total thereof less the total amount of the uncollectible items shall be entered in lieu thereof and the entry initialed and dated by the treasurer of the county committee. The word "Uncollectible" shall be written across the face of the corresponding form 319 or 319-A.

(d) Securing an acceptable remittance. Each uncollectible check or draft shall be returned to the treasurer of the county committee from whom it was received, together with a letter explaining the reasons therefor and requesting the treasurer to secure an acceptable remittance in the amount thereof.^{33/} If a reply from the treasurer of the county committee is not received within a reasonable time, or if a reply indicates that the remitter will not furnish an acceptable remittance, the secretary of the State committee shall promptly endeavor to secure an acceptable remittance to replace the uncollectible one.

(e) Scheduling a remittance tendered to replace an uncollectible one. A remittance replacing one previously returned as being uncollectible shall be examined as provided in section 302 of these instructions and listed on a new schedule of collections as provided in section 303 with the exception that a notation shall be made in the body of the new Standard Form No. 1044, Revised, that the remittance represents the recovery of the amount of the uncollectible check or draft previously scheduled under Receipt No. ____, Schedule No. ____, Form ACP-24, No. ____.^{34/}

^{33/} See section 234(f), Part II of these instructions.

^{34/} Also see section 234(f), Part II of these instructions.

Sec. 305 Record of receipts and disbursements.- (a) Initial preparation of form 356. A record on form 356 shall be established for each county from which funds are received in connection with marketing quotas for the 1939-1940 marketing year. The State and county code number, the sheet number and total number of sheets, the name of the treasurer of the county committee, the name of the county, and the name of the State shall be entered thereon in the spaces provided.

(b) Record of funds received to be held in escrow. Where funds are received to be held in escrow, the words "in payment of the penalty" will be deleted from form 319^{35/} or the words "1938-Escrow" will appear in the column 1 of form 359.^{36/} Funds received shall be recorded in Part I of form 356 as follows:

1. In column (1) enter the date on which the funds were received as indicated on form 359.
2. In column (2) enter the printed serial number of the form 319. If the funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account, enter the words "1938-Escrow" in column (2).
3. In column (3) enter the serial number of the farm as shown on form 319 or in column 2 of form 359.
4. ~~In~~ column (4) enter the amount of the funds received as shown on form 319.
5. In column (5) enter the transmittal number of form 359 on which the funds were transmitted to the State office followed by the schedule number of Standard Form No. 1044, Revised, as for example: "2 - 44".
6. If the checks or drafts are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part 1 of form 356 shall be made in columns (1) through (5).^{37/}
7. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

(c) Record of other collections. Where funds are received which are not to be held in escrow, the words "as security

^{35/} See section 238(c), Part II of these instructions.

^{36/} See section 238(m), Part II of these instructions.

^{37/} Also see section 304 of these instructions.

for payment of the penalty" will be deleted from form 319,^{38/} or the remittance will be accompanied by form 319-A^{39/} or the words "1938-Transfer" will appear in column 1 of form 359.^{40/} Funds so received shall be recorded in Part II of form 356 as follows:

1. In column (10) enter the date on which the funds were received as indicated by the date on form 359.

2. Make no entry in column (11).

3. In column (12) enter the printed serial number of form 319 or 319-A. If the receipt on form 319 covers remittances for more than one farm, make but one entry in column (12) for all farms covered thereby. If the funds are transferred from the 1938-1939 Cotton Special Deposit Trust Account, enter the words "1938-Transfer" in column (12).

4. In column (13) enter the farm serial number of each farm as shown on form 319 or 319-A or in column 2 of form 359.

5. In column (14) enter on separate, consecutive lines the amount of the funds received for each farm.

6. In column (15) enter the transmittal number of form 359 on which the funds were transmitted to the State office followed by the schedule number of Standard Form No. 1044, Revised, as for example: "2 - 44".

7. If the checks or drafts received are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part II of form 356 shall be made in columns (10) through (15) of Part II of form 356.

8. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

^{38/} See section 234(b), Part II of these instructions.

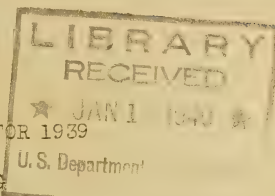
^{39/} See section 234(e), Part II of these instructions.

^{40/} See section 234(g), Part II of these instructions.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1939

PART III. STATE OFFICE PROCEDURE FOR DEPOSITING
COLLECTIONS AND REFUNDING MONEY IN
EXCESS OF THE PENALTY.



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Section 306. Refunds to Producers. (a) Time of submission of refund vouchers. If refunds are to be made to producers on a farm, as determined by an audit of the farm account on form Cotton 317 and the conditions set forth in section 241(a), (b), and (c) of Part II of these instructions have been met, Standard Form 1047, "Public Voucher for Refunds," and Standard Form 1048, "Public Voucher for Refunds - Memorandum," which have been ~~overprinted~~ for this purpose, together with any related forms Cotton 325, "Public Voucher for Refunds - Cotton Marketing Quotas - Continuation Sheet," will be prepared in the county office and transmitted to the State office.

(b) Audit of refund vouchers. The voucher received in the State office for making refunds to producers on a farm shall be examined, audited, and approved, if correct, as follows:

1. Stamp the date received on the copy of Standard Form 1048 bearing the approval of the county committee as provided in paragraph 19 of section 241(e) of Part II of these instructions.

2. Determine that the voucher is prepared and submitted on Standard Form 1047 with three copies on Standard Form 1048 and, if more than one person on the farm is shown by the entry "et al" after the producer's name following the word "To" on Standard Form 1047, that the original form Cotton 325 and three copies are attached.

3. Determine that the serial number assigned to the voucher is properly entered and is the number next succeeding the last number assigned to a Standard Form 1047 submitted from the county and that such number is entered on each copy of Standard Form 1048 and each copy of the related form 325, if any.

4. Determine that the farm serial number is properly entered in the space provided on the Standard Form 1047, each copy of Standard Form 1048 and each copy of the related form 325, if any.

5. Determine that the name of the State is entered in the space provided in the expression "Department of Agriculture, AAA, _____ State Office."

6. Determine that the name of the city and State in which the State office is located is entered after the word "Location" on the Standard Form 1047 and each copy of Standard Form 1048.

7. Determine that the words "In care of" followed by the name and address of the treasurer of the county committee is entered after the word

"Address" on Standard Form 1047 and each copy of Standard Form 1048, and that such entry also appears after the name of the first payee shown on form 325, if any, and such entry is dittoed for subsequent payees.

8. Each entry of Standard Form(s) 1044, Revised, shown on the Standard Form 1047 underneath the words "Schedule", "Period", and "Amount" shall be checked with the accomplished copy of the Standard Form(s) 1044, Revised, returned to the State office by the Disbursing Office, to determine that:

a The schedule number and period, shown on the accomplished copy of each Standard Form 1044, Revised, and the amount shown thereon for the farm are in agreement with the entries on the Standard Form 1047.

b The sum of the entries under the word "Amount" on Standard Form 1047 equals the entry on the same form opposite the words "Amount of deposit _____ \$."

9. Determine that the first and last sheet numbers of the continuation sheets, form 325, if any, are entered in the spaces provided on the Standard Form 1047.

10. Determine that the total of the column headed "Amount Received" on form 325 does not exceed the entry on the Standard Form 1047 opposite the words "Amount of deposit _____ \$."

11. Determine that the entry on Standard Form 1047 after the words "Balance authorized to be refunded _____ \$" is the remainder of the entry opposite the words "Applied as explained in 'Remarks' below" from the entry opposite the words "Amount of deposit _____ \$." If more than one person on the farm is to receive a refund, determine that the total of the column headed "Amount to be Refunded" on form 325 equals the amount entered on Standard Form 1047 opposite the words "Balance authorized to be refunded _____ \$."

12. The signature and title of the certifying officer and the date of such signature should be entered in the spaces provided on the Standard Form 1047.

13. Make no entries on the Standard Form 1047 in the spaces below the double line.

(c) Preparation of Standard Form 1046, Revised. For each voucher on Standard Form 1047, there shall be prepared in the State office a Standard Form 1046, Revised, "Schedule of Transfers - Special Deposits" for the purpose of scheduling the amount of penalties determined to have been legally incurred and paid by or for the producers on the farm and transferring such amounts from the special deposit account to the general fund of the Treasury to the credit of account 122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938. Standard Form 1046, Revised, shall be prepared in septuple, original and six copies, as follows:

1. Enter in the space provided the serial number, which shall be the same as the serial number assigned to the Standard Form 1047 for the farm in accordance with paragraph 2 of section 241(e) of Part II of these Instructions. This serial number shall be entered on the Standard Form 1047 and related Standard Form 1048 after the words "Standard Form No. 1046 - Revised, No."
2. Enter in the space provided the sheet number, which shall be 1, if there is only one sheet; 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.
3. Enter the word "Agriculture" over the words "(Department or Establishment)."
4. Enter the letters "A.A.A." followed by the name of the State in which the State office is located followed by the words "State Office" over the words "(Bureau or Office)."
5. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Made By."
6. Enter the name of the city and State in which the Disbursing Office is located over the word "(Station)."
7. Enter the month and year current at the time the schedule is expected to be taken up by the Disbursing Office after the word "Period."
8. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D. O. Symbol No."
9. Enter the date the first remittance, all or a part of which represents collections for the farm, was received in the State office in the column headed "Date Received." This date will be the same date entered in accordance with paragraph 10 of section 303(b) of Part III of these Instructions on the Standard Form 1044, Revised, which bears the earliest "Period" date and which is listed on the Standard Form 1047.

10. Enter the receipt number of the remittance in the column headed "Receipt Number" and enter in the column headed "Name of Remitter" the same information shown for the remittance in the corresponding column of the Standard Form 1044, Revised. This receipt number and information will be the same as entered on the Standard Form 1044, Revised, in accordance with paragraphs 11 and 12, respectively, of section 303(b) of Part III of these Instructions.

11. Enter in the column headed "Detail Description of Purpose for which Collections Were Received" the words "Marketing quotas for cotton for the marketing year 1939-1940." Immediately thereafter enter the words "Form 319 No." or "Form 319-A No." followed by the printed serial number of Form 319 or 319-A, as the case may be. Directly beneath the description of Form 319 or 319-A enter the words "Farm Serial No." followed by the serial number of the farm, which will be the same as shown on the Standard Form 1047.

12. Enter in the column headed "Amount to be Transferred to Regular Account" the amount of the remittance representing collections for the farm which is to be transferred from the special deposit account into the general fund of the Treasury.

Comment: For the first remittance so scheduled the amount to be transferred will be that part of the remittance representing collections for the farm but not to exceed the amount shown on the Standard Form 1047 after the words "Applied as explained in 'Remarks' below." If the amount of the first remittance to be transferred for the farm is less than the amount shown on the Standard Form 1047 to be transferred for the farm, a sufficient number of additional remittances, all or part of which represent collections for the farm, shall be scheduled as provided in this section so that the total of the column headed "Amount to be transferred to Regular Account" will exactly equal the amount shown on Standard Form 1047 after the words "Applied as explained in 'Remarks' below."

13. Enter in the column headed "Fund to Be Credited" the following: "122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938." This entry may be dittoed for items in addition to the first.

14. Enter in the space provided the sum of the entries in the column headed "Amount to Be Transferred to Regular Account." This entry is to be made only on the last sheet when the schedule consists of more than one sheet. This entry must exactly equal the amount

shown on the Standard Form 1047 after the words "Applied as explained in 'Remarks' below," and also this entry plus the amount shown on the Standard Form 1047 after the words "Balance authorized to be refunded _____ \$" must exactly equal the amount shown on such form after the words "Amount of deposit _____ \$."

15. The signature of the certifying officer should be entered in the space above the words "(Signature of approving officer)" and his title is to be entered after the word "Title" in the lower right corner. These entries are to be made only on the last sheet when the schedule consists of more than one sheet.

16. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets should be firmly stapled together.

(d) Preparation of Standard Form 1064. Each Standard Form 1047 shall be scheduled on Standard Form 1064, "Schedule of Disbursements." Several Standard Forms 1047 received from the same county may be scheduled on the same Standard Form 1064. Do not include in one schedule of disbursements the Standard Forms 1047 received from more than one county. Standard Form 1064 shall be prepared in quintuple, original and four copies, as follows:

1. Enter the word "Agriculture" over the words "(Department or Establishment)."

2. Enter the words "AAA _____ State Office" (inserting the name of the State) over the words "(Bureau or Office)."

3. Make no entry over the words "(Date Paid)."

4. Enter the words "G. F. Allen" after the word "By."

5. Enter the words "Chief Disbursing Officer" over the words "(Title or Rank)."

6. Enter the names of the city and State in which the Disbursing Office is located over the word "(Station)."

7. Enter the month and year in which it is anticipated that the voucher will be paid (not the month in which prepared) after the word "Period."

8. Enter the symbol number furnished by the Disbursing Office for this purpose after the words "Symbol No."

9. Enter after the words "Bureau Schedule No." the State and county code number followed by the symbol "MQ-R '39" and the number next succeeding the last number assigned to a Standard Form 1064 used for this purpose for the county, thus: 74-001-MQ-R '39-1. (Serial numbers for the county shall begin with 1 for the first schedule and continue thereafter in numerical sequence without regard to fiscal years.)

10. Enter the date the schedule is prepared after the word "Date."

11. Make no entry in the column headed "Disbursing Officer's Voucher No."

12. Make no entry in the column headed "For G. A. O. only."

13. Enter the serial number of the Standard Form 1047 in the column entitled "Bureau or Office Voucher No."

14. Enter the name of the payee as inserted in Standard Form 1047. If more than one payee, as shown on an accompanying Form 325, enter the name of each payee, using a single line for each payee.

15. Enter in the column headed "Symbol of Appropriation or Fund" the following: "Special Deposits, 03.37-68.200 - Suspense Collections, AAA, Marketing Quotas." This entry may be dittoed for subsequent vouchers scheduled on the Standard Form 1064.

16. Opposite the name of each payee enter in the column headed "Amount" the amount to be refunded to such payee as shown on the Standard Form 1047 or related form 325.

17. The certifying officer should sign and enter his title in the spaces provided.

(e) Distribution of forms. Standard Forms 1064, 1046, Revised, 1048, and 1047, and form Cotton 325 shall be distributed as follows:

1. Forward the original and three copies of Standard Forms 1064 and 1046, Revised, two copies of Standard Forms 1048 (the copies not having the approval of the county committee), the Standard Form 1047, and the original and two copies of form 325 to the Disbursing Office. One of the copies of Standard Form 1064 and 1046, Revised, must be stamped "Forward to Records

and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

2. Forward one copy of Standard Form 1046, Revised, to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

3. Forward one copy of Standard Form 1046, Revised, to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

4. The copy of Standard Form 1048, bearing the approval of the county committee, with one copy of the related form(s) 325 attached, if any, should be filed by counties and by serial numbers. One copy of Standard Form 1048 and one copy of the related form(s) 325, if any, with check numbers shown thereon will be returned to the State office by the Disbursing Office and shall be filed by counties and by serial numbers.

5. One copy of Standard Form 1064 and one copy of Standard Form 1046, Revised, will be retained in a pending file.

6. The Disbursing Office will return one copy of Standard Form 1046, Revised, and Standard Form 1064. The notations made on each such form shall be transcribed upon the respective file copy after verifying the correctness of the schedule.

7. Forward one copy of Standard Form 1046, Revised, showing the information transcribed thereon in accordance with item 6 above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

8. The copy of Standard Form 1046, Revised, and the copy of Standard Form 1064 returned by the Disbursing Office shall be retained by the Remittance Unit and filed by counties and schedule numbers.

Sec. 307. Transfers of Penalties Where no Refunds Are Due.
(a) Authority to transfer funds. Where the total collections and remittances of money for any farm are not in excess of penalties incurred in connection with the marketing of cotton from the farm, the State office will receive from the county office form Cotton 358, "Schedule of Transfers - Cotton Marketing Quotas," which shall be the authority of the State office to prepare Standard Form 1046, Revised, and transfer collections for the farm from the special deposit account to the credit of account 122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938.

(b) Audit of form Cotton 358. Form 358 shall be audited as follows:

1. Stamp the date received on the copy of form 358 to be retained in the State office.
2. Determine that the schedule number is the number next succeeding the number shown on the last form 358 previously received from the county.
3. Determine that the State and county code, farm serial number and the marketing year have been entered in the spaces provided.
4. Determine that a county committeeman and the treasurer of the county committee have signed their names in the spaces provided and the date of the signature of each has been entered opposite their names.
5. Each entry in columns 1 through 3 and 4 through 6 shall be checked with the accomplished copy of the Standard Form 1044, Revised, listed on the form 358 to determine that such entries are correct.
6. Add the entries in columns 3 and 6 to determine that the entry opposite the words "Total Amount of Deposit" is correct.

(c) Preparation of Standard Form 1046, Revised. Standard Form 1046, Revised, shall be prepared as set forth in section 306(c) of these Instructions, except as follows:

1. Penalties received for several farms in the same county may be scheduled on the same Standard Form 1046, Revised. Do not include in one schedule of transfers the penalties received from more than one county.
2. Enter in the space provided the serial number which shall be the State and county code number followed by the symbol "MQ-P '39" and the number next succeeding the last number assigned to a Standard Form 1046, Revised, which is not prepared in conjunction with a Standard Form 1047, thus: 74-001-MQ-P '39-1. (Serial numbers shall begin with 1 for the first schedule and continue thereafter in numerical sequence without regard to fiscal years.) The serial number so assigned shall be entered in the space provided in Part II of each form 358 used in preparing the Standard Form 1046, Revised, before the original of such form 358 is returned to the county.

3. The remittances, all or part of which represent funds collected for the farm and shown on the Standard Forms 1044, Revised, listed on the form 358 for the farm, and the amounts of such remittances to be transferred for the farm shall be entered on the Standard Form 1046, Revised, in consecutive order according to schedule numbers of Standard Form 1044, Revised. The remittances, all or part of which represent collections for the farm, shown on the earliest Standard Form 1044, Revised, listed on the form 358 shall first be entered on the Standard Form 1046, Revised, followed by the remittances shown on the next Standard Form 1044, Revised, and so on until all such remittances and the amount thereof for the farm to be transferred have been entered. The amount of each remittance to be entered in the column headed "Amount to Be Transferred to Regular Account" will be that part of the remittance which was credited to the farm on the Standard Form 1044, Revised.

Remittances as shown on Standard Form 1044, Revised, listed on forms 358 for other farms in the same county may then be entered on the Standard Form 1046, Revised.

4. Enter in the space provided the sum of the entries in the column headed "Amount to Be Transferred to the Regular Account." This entry is to be made only on the last sheet when the schedule consists of more than one sheet. This entry must exactly equal the sum of the entries in columns 3 and 6 of forms 358 for all farms for which transfers are scheduled on the Standard Form 1046, Revised.

(d) Distribution of forms. Standard Forms 1046, Revised, shall be distributed in the same manner as provided for such forms in section 306(e) of these Instructions.

Sec. 308. Refunds to Persons Other than Producers. (a) Time of submission of refund vouchers. If refunds are to be made to persons other than cotton producers as determined by an audit of the county office records and the conditions set forth in section 241(d) of Part II of these Instructions have been met, Standard Form 1047, "Public Voucher for Refunds" and Standard Form 1048, "Public Voucher for Refunds - Memorandum," which have not been overprinted, will be prepared in the county office and transmitted to the State office.

(b) Audit of refund vouchers. The voucher received in the State office for making refunds to persons other than producers shall be examined, audited, and approved, if correct, as follows:

1. Stamp the date received on the copy of Standard Form 1048 bearing the approval of the county committee as provided in paragraph 19 of section

241(c) of Part II of these Instructions.

2. Determine that the voucher is prepared and submitted on Standard Form 1047 with three copies on Standard Form 1048 and that such forms have not been overprinted.

3. Determine that the voucher is prepared as provided in paragraphs 18 and 19 of section 241(c) of Part II of these Instructions.

4. Check the amount entered after the words "Amount of deposit _____ \$" with the accomplished copy of Standard Form 1044, Revised, the schedule number of which is listed on the Standard Form 1047, to determine that such amount is not in excess of the amount shown as "Suspense" on the Standard Form 1044, Revised, in the column for description or purpose and under the remittance received from the person to whom the refund is to be made.

5. Determine that the amount entered after the words "Balance authorized to be refunded _____ \$" equals the amount shown after the words "Amount of deposit _____ \$."

6. Determine that an explanation of why the refund is due is entered in the space provided for "Remarks".

7. The signature and title of the certifying officer and the date of such signature should be entered in the spaces provided.

(c) Preparation of Standard Form 1064. Each Standard Form 1047 shall be scheduled on Standard Form 1064, "Schedule of Disbursements." Several Standard Forms 1047, received from the same county may be scheduled on the same Standard Form 1064. Do not include in one schedule of disbursements the Standard Forms 1047 received from more than one county. Standard Form 1064 shall be prepared in the same manner as provided in section 306(d) of these Instructions.

(d) Distribution of forms. Standard Forms 1047, 1048, and 1064 shall be distributed in the same manner as provided for such forms in section 306(e) of these Instructions.

Sec. 309. Record of Refunds and Transfers. (a) Records in connection with funds held in escrow. Upon the receipt of Standard Form 1047 or form Cotton 358, as the case may be, and the preparation of Standard Form 1064, if necessary, and Standard Form 1046, Revised, the serial numbers of the Standard Form(s) 1044, Revised, shown on

the Standard Form 1047 or form Cotton 358 shall be checked with the serial numbers of Standard Form(s) 1044, Revised, entered in column (5) of the form Cotton 356, prepared for the county pursuant to section 305 of these instructions, to determine whether all or any part of the funds received for the farm were to be held in escrow and recorded in Part I of form 356. [Comment: It should be borne in mind that Standard Form 1047 or form 358, as the case may be, received from the county will account for all funds received for the farm.] If all or any part of the funds received for the farm are held in escrow and have been recorded in columns (1) through (5) of Part I of form 356, such amount shall be transferred from the escrow account to the collections account on form 356 in the following manner:

1. Enter in column (6) the date the Standard Form 1047 or form 358, as the case may be, was received in the State office.

2. Enter in column (7) the serial number of the Standard Form 1047 or the schedule number of form 358, as the case may be, followed by the schedule number of the Standard Form 1044, Revised, on which the funds received in escrow were scheduled for collection, as for example, in case of Standard Form 1047 "2-50," and in case of form 358 "P3-53."

3. Enter in column (8) the farm serial number.

4. Enter in column (9) the amount of the funds deposited in escrow for the farm, which shall be the same amount as has been entered in column (5) for the farm.

5. Enter in column (10) the date the Standard Form 1047 or form 358, as the case may be, was received in the State office.

6. Enter in column (11) the same information entered in column (7) in accordance with item 2 above.

7. Make no entry in column (12).

8. Enter in column (13) the farm serial number.

9. Enter in column (14) the amount of the funds deposited in escrow for the farm, which shall be the same amount as entered in column (9) in accordance with item 4 above.

10. Make no entry in column (15).

(b) Records of disbursements of collections. A record of refunds made to producers on a farm and transfers of collections for a farm from the special deposit account to the general fund of the Treasury shall be made on form 356, prepared for the county pursuant to section 305 of these Instructions, as follows:

1. Standard Form 1047.

a Enter in column (16) the date the certifying officer affixed his signature to Standard Form 1047.

b Enter in column (17) the farm serial number.

c Enter in column (18) the bureau schedule number of Standard Form 1064.

d Enter in column (19) the serial number of the Standard Form 1047.

e Enter in column (20) the name of the payee as shown on Standard Form 1047. If there is more than one payee, as evidenced by related form 325, enter the name of the first payee followed by the words "et al."

f Enter in column (21) the amount to be refunded, which will be the amount shown on the Standard Form 1047 after the words "Balance authorized to be refunded
\$."

2. Standard Form 1046, Revised.

a Enter in column (16) the date Standard Form 1046, Revised, is forwarded to the Disbursing Office.

b Enter in column (17) the farm serial number. [Comment: Standard Form 1046, Revised, if prepared from the information shown on form 358, may contain amounts to be transferred for more than one farm, in which case a separate line shall be used to record the amount transferred for each farm.]

c Enter in column (18) the schedule number of Standard Form 1046, Revised.

d Make no entry in column (19).

e Enter in column (20) the words
"Penalties Account."

f Enter in column (21) the amount
transferred for the farm to the account
122450, Penalties, Cotton Marketing Quotas,
Agricultural Adjustment Act of 1938.